



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CUDAHY WATER UTILITY

Principal Office: 5110 SOUTH LAKE DRIVE
P.O. BOX 380
CUDAHY, WI 53110

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I FRANK MILLER of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/17/2006
(Signature of person responsible for accounts)	(Date)

WATER SUPERINTENDENT

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUDAHY WATER UTILITY**Utility Address:** 5110 SOUTH LAKE DRIVE

P.O. BOX 380

CUDAHY, WI 53110

When was utility organized? 6/12/1947**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR FRANK MILLER**Title:** SUPERINTENDENT**Office Address:**

5110 SOUTH LAKE DRIVE

P.O. BOX 380

CUDAHY, WI 53110-0380

Telephone: (414) 769 - 2234**Fax Number:** (414) 769 - 2257**E-mail Address:** millerf@ci.cudahy.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: DONALD VILIONE**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S. 84TH STREET, SUITE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** dvilione@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: HENRY KOBER**Title:** PRESIDENT**Office Address:**

5050 S. LAKE DRIVE

CUDAHY, WI 53110

Telephone: (414) 769 - 2234**Fax Number:** (414) 769 - 2257**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DONALD VILIONE**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S. 84TH STREET, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** dvilione@virchowkrause.com**Date of most recent audit report:** 2/20/2006**Period covered by most recent audit:** 1/1/05-12/31/05

Names and titles of utility management including manager or superintendent:

Name: MR FRANK MILLER**Title:** SUPERINTENDENT**Office Address:**5110 SOUTH LAKE DRIVE
CUDAHY, WI 53110-0380**Telephone:** (414) 769 - 2234**Fax Number:** (414) 769 - 2257**E-mail Address:** millerf@ci.cudahy.wi.us**Name:** MR MICHAEL CLARK**Title:** GENERAL MANAGER**Office Address:**5050 S LAKE DRIVE
CUDAHY, WI 53110-0380**Telephone:** (414) 769 - 2253**Fax Number:** (414) 769 - 2257**E-mail Address:** clarkm@ci.cudahy.wi.us

Name of utility commission/committee: CITY OF CUDAHY WATER UTILITY COMMISSION

Names of members of utility commission/committee:MR JOHN HEIDENREICH, SECRETARY
MR JAMES HEISE
MR HENRY KOBER, CHAIRMAN
MR TOM KOEPPEN
MR GARY NOAH

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,076,631	1,954,115	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,241,128	1,230,180	2
Depreciation Expense (403)	380,618	359,870	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	316,480	314,915	5
Total Operating Expenses	1,938,226	1,904,965	
Net Operating Income	138,405	49,150	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	138,405	49,150	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	49,032	20,185	10
Miscellaneous Nonoperating Income (421)	864,141	25,455	11
Total Other Income	913,173	45,640	
Total Income	1,051,578	94,790	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,212)	(24,212)	12
Other Income Deductions (426)	47,918	40,751	13
Total Miscellaneous Income Deductions	23,706	16,539	
Income Before Interest Charges	1,027,872	78,251	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	79,950	82,761	14
Amortization of Debt Discount and Expense (428)	2,253	2,253	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	82,203	85,014	
Net Income	945,669	(6,763)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,370,086	6,983,961	20
Balance Transferred from Income (433)	945,669	(6,763)	21
Miscellaneous Credits to Surplus (434)	0	17,891	22
Miscellaneous Debits to Surplus--Debit (435)	0	(374,997)	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,315,755	7,370,086	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,076,631		2,076,631	1
Total (Acct. 400):	2,076,631	0	2,076,631	
Operation and Maintenance Expense (401-402):				
Derived	1,241,128		1,241,128	2
Total (Acct. 401-402):	1,241,128	0	1,241,128	
Depreciation Expense (403):				
Derived	380,618		380,618	3
Total (Acct. 403):	380,618	0	380,618	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	316,480		316,480	5
Total (Acct. 408):	316,480	0	316,480	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	138,405	0	138,405	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	49,032	0	49,032 11
Total (Acct. 419):	49,032	0	49,032
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		864,141	864,141 12
NONE	0	0	0 13
Total (Acct. 421):	0	864,141	864,141
TOTAL OTHER INCOME:	49,032	864,141	913,173

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,212)		(24,212) 14
NONE	0	0	0 15
Total (Acct. 425):	(24,212)	0	(24,212)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		47,918	47,918 16
NONE	0	0	0 17
Total (Acct. 426):	0	47,918	47,918
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,212)	47,918	23,706

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	79,950		79,950 18
Total (Acct. 427):	79,950	0	79,950

Amortization of Debt Discount and Expense (428):

WATER AND SEWER REVENUE BONDS	2,253		2,253 19
Total (Acct. 428):	2,253	0	2,253

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 20
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	82,203	0	82,203
NET INCOME:	129,446	816,223	945,669
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,349,972	2,020,114	7,370,086 24
Total (Acct. 216):	5,349,972	2,020,114	7,370,086
Balance Transferred from Income (433):			
Derived	129,446	816,223	945,669 25
Total (Acct. 433):	129,446	816,223	945,669
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,479,418	2,836,337	8,315,755

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,076,631	0	0	0	2,076,631	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	2,076,631	0	0	0	2,076,631	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	471,980		471,980	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	28,047		28,047	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	500,027	0	500,027	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	10.2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,189,003	16,053,109	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,297,912	5,857,623	2
Net Utility Plant	10,891,091	10,195,486	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,891,091	10,195,486	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,259,417	1,134,822	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	184,862	146,230	15
Other Accounts Receivable (143)	866	652	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	54,734	35,580	18
Materials and Supplies (151-163)	32,401	27,572	19
Prepayments (165)	16,819	10,452	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	265,733	269,853	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,814,832	1,625,161	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	36,041	38,293	24
Other Deferred Debits (182-186)	48,735	64,981	25
Total Deferred Debits	84,776	103,274	
Total Assets and Other Debits	12,790,699	11,923,921	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,016,011	2,016,011	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,315,755	7,370,086	28
Total Proprietary Capital	10,331,766	9,386,097	
LONG-TERM DEBT			
Bonds (221-222)	1,515,850	1,576,200	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,515,850	1,576,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	82,360	67,436	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	296,737	320,776	36
Interest Accrued (237)	13,166	13,644	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	114,995	99,731	41
Total Current and Accrued Liabilities	507,258	501,587	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	435,825	460,037	44
Total Deferred Credits	435,825	460,037	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	12,790,699	11,923,921	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	16,053,109	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,780,245	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,364,559	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	44,199				9
Total Utility Plant	17,189,003	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,684,660	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	613,252	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	6,297,912	0	0	0	
Net Utility Plant	10,891,091	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	5,292,289				5,292,289	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	380,618				380,618	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	49,835				49,835	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	430,453	0	0	0	430,453	16
Debits during year						17
Book cost of plant retired	38,081				38,081	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	38,081	0	0	0	38,081	25
Balance end of year (111.1)	5,684,661	0	0	0	5,684,661	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	565,334				565,334	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	47,918				47,918	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	47,918	0	0	0	47,918	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	613,252	0	0	0	613,252	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	32,401	27,572	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>32,401</u>	<u>27,572</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2000 REVENUE BONDS	2,253	428	36,041	1
Total			36,041	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,016,011	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>2,016,011</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	12/01/2000	05/01/2021	4.75%	1,515,850	1
Total Bonds (Account 221):				1,515,850	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,515,850

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	320,776	1
Accruals:		
Charged water department expense	280,073	2
Charged electric department expense		3
Charged sewer department expense	16,664	4
Other (explain):		
NONE		5
Total Accruals and other credits	296,737	
Taxes paid during year:		
County, state and local taxes	284,369	6
Social Security taxes	34,775	7
PSC Remainder Assessment	1,632	8
Other (explain):		
NONE		9
Total payments and other debits	320,776	
Balance end of year	296,737	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2000 REVENUE BONDS	13,644	79,950	80,428	13,166	1
Subtotal	13,644	79,950	80,428	13,166	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,644	79,950	80,428	13,166	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	184,862	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	184,862	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS RECEIVABLES	866	15
Total (Acct. 143):	866	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY	54,734	16
Total (Acct. 145):	54,734	
Prepayments (165):		
PREPAID EXPENSES	16,819	17
Total (Acct. 165):	16,819	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DEFERRED DEBIT ON 2002 METER ACQUISITION PER PSC	48,735	22
Total (Acct. 186):	48,735	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	435,825	24
NONE		25
Total (Acct. 253):	435,825	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	13,632,631	0	0	0	13,632,631	1
Materials and Supplies	29,986	0	0	0	29,986	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,488,475	0	0	0	5,488,475	4
Customer Advances for Construction					0	5
Regulatory Liability	447,931	0	0	0	447,931	6
					0	7
Average Net Rate Base	7,726,211	0	0	0	7,726,211	
Net Operating Income	138,405	0	0	0	138,405	8
Net Operating Income as a percent of						
Average Net Rate Base	1.79%	N/A	N/A	N/A	1.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	460,037	0	0	0	460,037	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,212	0	0	0	24,212	3
Other (specify):						
NONE					0	4
Balance End of Year	435,825	0	0	0	435,825	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Authorization for amortization of meter loss was 3/17/03.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Balance in account 145 represents delinquent customer accounts placed on the tax roll for collections.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Water Utility Commissioners
City of Cudahy Water Utility
Cudahy, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the City of Cudahy Water Utility, an enterprise fund of the City of Cudahy as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Milwaukee, Wisconsin
February 20, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,963,289	1,835,345	1
Total Sales of Water	1,963,289	1,835,345	
Other Operating Revenues			
Forfeited Discounts (470)	6,804	11,497	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	54,668	50,258	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	51,870	57,015	6
Total Other Operating Revenues	113,342	118,770	
Total Operating Revenues	2,076,631	1,954,115	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	3,200	3,200	7
Pumping Expenses (620-633)	273,299	259,288	8
Water Treatment Expenses (640-652)	411,724	407,558	9
Transmission and Distribution Expenses (660-678)	265,872	262,461	10
Customer Accounts Expenses (901-905)	24,563	32,222	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	262,470	265,451	13
Total Operation and Maintenance Expenses	1,241,128	1,230,180	
Other Operating Expenses			
Depreciation Expense (403)	380,618	359,870	14
Amortization Expense (404-407)		0	15
Taxes (408)	316,480	314,915	16
Total Other Operating Expenses	697,098	674,785	
Total Operating Expenses	1,938,226	1,904,965	
NET OPERATING INCOME	138,405	49,150	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0		1
Commercial	16	300	5,376	2
Industrial				3
Total Unmetered Sales to General Customers (460)	16	300	5,376	
Metered Sales to General Customers (461)				
Residential	5,011	348,115	716,437	4
Commercial	483	200,283	300,288	5
Industrial	58	839,331	587,617	6
Total Metered Sales to General Customers (461)	5,552	1,387,729	1,604,342	
Private Fire Protection Service (462)	54		23,202	7
Public Fire Protection Service (463)	1		280,477	8
Other Sales to Public Authorities (464)	27	31,625	49,892	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,650	1,419,654	1,963,289	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	280,477	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	280,477	
Forfeited Discounts (470):		
Customer late payment charges	6,804	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,804	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL INCOME	54,668	8
Total Rents from Water Property (472)	54,668	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	51,383	10
Other (specify):		
OTHER MISCELLANEOUS REVENUES	487	11
Total Other Water Revenues (474)	51,870	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	3,200	3,200	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	3,200	3,200	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	33,728	30,533	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	161,385	152,442	17
Pumping Labor and Expenses (624)	19,422	19,221	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	13,659	13,205	23
Maintenance of Power Production Equipment (632)	10,379	9,908	24
Maintenance of Pumping Equipment (633)	34,726	33,979	25
Total Pumping Expenses	273,299	259,288	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	32,488	31,539	26
Chemicals (641)	70,553	77,384	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	168,019	159,456	28
Miscellaneous Expenses (643)	23,596	21,432	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	46,499	50,565	32
Maintenance of Water Treatment Equipment (652)	70,569	67,182	33
Total Water Treatment Expenses	411,724	407,558	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	9,810	9,613	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	13,084	10,447	36
Meter Expenses (663)	1,710	4,986	37
Customer Installations Expenses (664)	6,561	13,536	38
Miscellaneous Expenses (665)	6,304	4,963	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	625	610	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)		0	43
Maintenance of Transmission and Distribution Mains (673)	158,114	118,718	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	26,789	34,597	46
Maintenance of Meters (676)	12,513	25,885	47
Maintenance of Hydrants (677)	30,362	39,106	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	265,872	262,461	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	4,268	7,361	50
Meter Reading Labor (902)	3,396	4,709	51
Customer Records and Collection Expenses (903)	16,899	20,152	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	24,563	32,222	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)		0	56
Office Supplies and Expenses (921)	3,125	3,460	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	49,833	56,287	59
Property Insurance (924)	6,960	7,118	60
Injuries and Damages (925)	27,840	27,840	61
Employee Pensions and Benefits (926)	154,432	159,339	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	20,280	11,407	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	262,470	265,451	
Total Operation and Maintenance Expenses	1,241,128	1,230,180	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		296,737	320,776	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,664	18,570	2
Net property tax equivalent		280,073	302,206	
Social Security		34,775	32,819	3
PSC Remainder Assessment		1,632	2,372	4
Other (specify): NONE			(22,482)	5
Total tax expense		316,480	314,915	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.179384				3
County tax rate	mills		4.067273				4
Local tax rate	mills		7.176490				5
School tax rate	mills		9.505992				6
Voc. school tax rate	mills		1.800051				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.357863				9
Total tax rate	mills		24.087053				10
Less: state credit	mills		1.089240				11
Net tax rate	mills		22.997813				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.176490				14
Combined School Tax Rate	mills		11.306043				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.482533				17
Total Tax Rate	mills		24.087053				18
Ratio of Local and School Tax to Total	dec.		0.767322				19
Total tax net of state credit	mills		22.997813				20
Net Local and School Tax Rate	mills		17.646735				21
Utility Plant, Jan. 1	\$	16,053,109	16,053,109				22
Materials & Supplies	\$	27,572	27,572				23
Subtotal	\$	16,080,681	16,080,681				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	16,080,681	16,080,681				26
Assessment Ratio	dec.		1.045691				27
Assessed Value	\$	16,815,423	16,815,423				28
Net Local & School Rate	mills		17.646735				29
Tax Equiv. Computed for Current Year	\$	296,737	296,737				30
Tax Equivalent per 1994 PSC Report	\$	263,442					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	296,737					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	969,757		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	86,310		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,056,067	0	
PUMPING PLANT			
Land and Land Rights (320)	4,961		12
Structures and Improvements (321)	564,387		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	780,802	21,955	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	206,798		20
Total Pumping Plant	1,556,948	21,955	
WATER TREATMENT PLANT			
Land and Land Rights (330)	15,731		21
Structures and Improvements (331)	1,779,803	31,005	22
Water Treatment Equipment (332)	1,482,307	5,725	23
Total Water Treatment Plant	3,277,841	36,730	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			969,757	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			86,310	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,056,067	
PUMPING PLANT				
Land and Land Rights (320)			4,961	12
Structures and Improvements (321)			564,387	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	8,825		793,932	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			206,798	20
Total Pumping Plant	8,825	0	1,570,078	
WATER TREATMENT PLANT				
Land and Land Rights (330)			15,731	21
Structures and Improvements (331)	6,000		1,804,808	22
Water Treatment Equipment (332)	1,608		1,486,424	23
Total Water Treatment Plant	7,608	0	3,306,963	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	143,873	3,752	24
Structures and Improvements (341)	60,220		25
Distribution Reservoirs and Standpipes (342)	283,486		26
Transmission and Distribution Mains (343)	3,592,055	147,425	27
Fire Mains (344)	0		28
Services (345)	545,428	26,581	29
Meters (346)	1,806,107	13,940	30
Hydrants (348)	434,883	56,627	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,866,052	248,325	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	26,273		35
Computer Equipment (391.1)	114,202	7,994	36
Transportation Equipment (392)	86,131		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	102,775	8,255	39
Laboratory Equipment (395)	31,321		40
Power Operated Equipment (396)	40,040		41
Communication Equipment (397)	17,542	865	42
SCADA Equipment (397.1)	309,825	9,185	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	728,109	26,299	
Total utility plant in service directly assignable	13,485,017	333,309	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,485,017	333,309	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			147,625	24
Structures and Improvements (341)			60,220	25
Distribution Reservoirs and Standpipes (342)			283,486	26
Transmission and Distribution Mains (343)	5,694		3,733,786	27
Fire Mains (344)			0	28
Services (345)	115		571,894	29
Meters (346)	1,772		1,818,275	30
Hydrants (348)	965		490,545	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	8,546	0	7,105,831	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			26,273	35
Computer Equipment (391.1)	6,249		115,947	36
Transportation Equipment (392)			86,131	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	1,853		109,177	39
Laboratory Equipment (395)			31,321	40
Power Operated Equipment (396)			40,040	41
Communication Equipment (397)	1,500		16,907	42
SCADA Equipment (397.1)	3,500		315,510	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	13,102	0	741,306	
Total utility plant in service directly assignable	38,081	0	13,780,245	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	38,081	0	13,780,245	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,991,590	548,202	27
Fire Mains (344)	0		28
Services (345)	338,025	222,598	29
Meters (346)	0		30
Hydrants (348)	229,881	34,263	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,559,496	805,063	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,559,496	805,063	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,559,496	805,063	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,539,792 27
Fire Mains (344)			0 28
Services (345)			560,623 29
Meters (346)			0 30
Hydrants (348)			264,144 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,364,559
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	3,364,559
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,364,559

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	446,889	1.70%	16,486	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	45,457	1.80%	1,554	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	492,346		18,040	
PUMPING PLANT				
Structures and Improvements (321)	318,426	3.20%	18,060	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	307,065	4.40%	34,644	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	63,859	4.40%	9,099	15
Total Pumping Plant	689,350		61,803	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,187,325	3.20%	57,354	16
Water Treatment Equipment (332)	968,436	3.30%	48,984	17
Total Water Treatment Plant	2,155,761		106,338	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	2,891	3.20%	1,927	18
Distribution Reservoirs and Standpipes (342)	244,702	1.90%	5,386	19
Transmission and Distribution Mains (343)	604,887	1.30%	47,618	20
Fire Mains (344)	0			21
Services (345)	208,886	2.90%	16,201	22
Meters (346)	295,155	5.50%	99,670	23
Hydrants (348)	103,112	2.20%	10,180	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					463,375	3
314					0	4
315					0	5
316					47,011	6
317					0	7
	0	0	0	0	510,386	
321					336,486	8
322					0	9
323					0	10
324					0	11
325	8,825				332,884	12
326					0	13
327					0	14
328					72,958	15
	8,825	0	0	0	742,328	
331	6,000				1,238,679	16
332	1,608				1,015,812	17
	7,608	0	0	0	2,254,491	
341					4,818	18
342					250,088	19
343	5,694				646,811	20
344					0	21
345	115				224,972	22
346	1,772				393,053	23
348	965				112,327	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,459,633		180,982	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	15,623	5.80%	1,524	27
Computer Equipment (391.1)	114,201	26.70%	7,995	28
Transportation Equipment (392)	63,027	13.30%	11,455	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	47,656	5.80%	6,146	31
Laboratory Equipment (395)	21,340	5.80%	1,817	32
Power Operated Equipment (396)	26,160	7.50%	3,003	33
Communication Equipment (397)	14,292	15.00%	2,584	34
SCADA Equipment (397.1)	192,900	9.20%	28,765	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	495,199		63,289	
Total accum. prov. directly assignable	5,292,289		430,452	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	5,292,289		430,452	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>8,546</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,632,069</u>	
390					0	26
391					17,147	27
391.1	6,249				115,947	28
392					74,482	29
393					0	30
394	1,853				51,949	31
395					23,157	32
396					29,163	33
397	1,500				15,376	34
397.1	3,500				218,165	35
398					0	36
399					0	37
	<u>13,102</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>545,386</u>	
	<u>38,081</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,684,660</u>	
					0	38
	<u>38,081</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,684,660</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	373,743	1.30%	29,454
Fire Mains (344)	0		21
Services (345)	127,866	2.90%	13,030
Meters (346)	0		23
Hydrants (348)	63,725	2.20%	5,434
			24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					403,197 20
344					0 21
345					140,896 22
346					0 23
348					69,159 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	565,334		47,918
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	565,334		47,918
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	565,334		47,918

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	613,252
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	613,252
					0 38
	0	0	0	0	613,252

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		85,781	41,476	127,257	1
February		81,294	33,431	114,725	2
March		87,484	38,912	126,396	3
April		84,920	40,003	124,923	4
May		86,988	40,364	127,352	5
June		102,790	46,029	148,819	6
July		102,328	45,486	147,814	7
August		105,638	42,716	148,354	8
September		95,574	39,677	135,251	9
October		84,109	33,093	117,202	10
November		78,948	30,713	109,661	11
December		77,786	29,593	107,379	12
Total annual pumpage	0	1,073,640	461,493	1,535,133	
Less: Water sold				1,419,654	13
Volume pumped but not sold				115,479	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				16,400	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				16,400	19
Volume pumped but unaccounted for				99,079	20
Percent of water lost				6%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,471	24
Date of maximum: 6/24/2005					25
Cause of maximum:					26
Seasonal demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,581	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				3,341,041	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	2,800	22	24	1
LAKE MICHIGAN	2	5,600	37	42	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BACKWASH	#1 HS	#1 RWP	1
Location	CLEARWELL	CLEARWELL	INTAKE WELL	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	PEERLESS	PEERLESS	J-LINE	5
Year Installed	1954	1954	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,000	823	2,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	RELIANCE	9
Year Installed	1954	1954	2005	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	40	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 BACKWASH	#2 HS	#2 RWP	14
Location	CLEARWELL	CLEARWELL	INTAKE WELL	15
Purpose	P	P	P	16
Destination	T	D	T	17
Pump Manufacturer	ALLIS CHALMERS	SIMMONS	J-LINE	18
Year Installed	1963	1995	1999	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,000	1,666	2,200	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	22
Year Installed	2000	1995	1999	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	75	200	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 RWP	#3 HS	#3 RWP	1
Location	INTAKE WELL	CLEARWELL	INTAKE WELL	2
Purpose	S	P	P	3
Destination	T	D	T	4
Pump Manufacturer	J-LINE	PEERLESS	J-LINE	5
Year Installed	1998	1954	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,770	2,292	2,770	8
Pump Motor or Standby Engine Mfr	CATERPILLAR	US MOTOR	US MOTOR	9
Year Installed	1998	1954	1998	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	450	125	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 HS	#4 RWP	EMERGENCY HS PUMP	14
Location	CLEARWELL	INTAKE WELL	CLEARWELL	15
Purpose	P	P	S	16
Destination	D	T	D	17
Pump Manufacturer	BYRON JACKSON	J-LINE	PEERLESS	18
Year Installed	1963	1999	1954	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,292	2,800	2,292	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	WAUKESHA	22
Year Installed	1963	1999	1988	23
Type	ELECTRIC	ELECTRIC	NATURAL GAS	24
Horsepower	125	250	150	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1954	1954	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	170	10
			11
Total capacity in gallons (actual)	2,000,000	500,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000	6.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	535	0	0	0	535	1
M	D	4.000	739	0	0	0	739	2
M	D	6.000	154,481	0	2,440	0	152,041	3
P	D	6.000	0	2,440			2,440	4
M	D	8.000	50,441	0	0	(3,235)	47,206	5
P	D	8.000	0			3,235	3,235	6
M	D	10.000	35,375	0	0	0	35,375	7
M	D	12.000	14,196	0	0	0	14,196	8
M	T	12.000	32,342	0	0	0	32,342	9
P	D	12.000	0	1,909			1,909	10
M	T	14.000	1,488	0	0	0	1,488	11
M	T	16.000	14,635	0	0	0	14,635	12
M	T	20.000	8,914	0	0	0	8,914	13
M	T	24.000	2,622	0	0	0	2,622	14
M	T	30.000	1,441	0	0	0	1,441	15
Total Within Municipality			317,209	4,349	2,440	0	319,118	
Total Utility			317,209	4,349	2,440	0	319,118	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	445	0	0	0	445		1
M	0.750	1,051	0	0	0	1,051		2
L	1.000	893	0	1	0	892		3
M	1.000	2,787	6	0	0	2,793		4
M	1.250	20	0	0	0	20		5
L	1.250	9	0	0	0	9		6
M	1.500	50	0	0	0	50		7
L	1.500	10	0	0	0	10		8
M	2.000	66	0	0	0	66		9
M	3.000	15	0	0	0	15		10
M	4.000	20	0	0	0	20		11
M	6.000	28	0	0	0	28		12
P	6.000	2	0	0	0	2		13
M	8.000	23	11	0	0	34	11	14
M	10.000	5	0	0	0	5		15
M	12.000	4	0	0	0	4		16
Total Utility		5,428	17	1	0	5,444	11	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,459	0	6	0	5,453	150	1
0.750	207	0	0	0	207	0	2
1.000	121	4	8	0	117	12	3
1.250	0	0	0	0	0	0	4
1.500	70	1	0	0	71	2	5
2.000	65	1	0	0	66	2	6
2.500	6	0	0	0	6	6	7
3.000	17	0	0	0	17	17	8
4.000	16	0	0	0	16	16	9
6.000	15	0	0	0	15	15	10
8.000	4	1	1	0	4	4	11
10.000	1	0	0	0	1	1	12
Total:	5,981	7	15	0	5,973	225	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,903	306	16	3	0	225	5,453	1
0.750	76	36	1	0	0	94	207	2
1.000	20	44	7	1	0	45	117	3
1.250	0	0	0	0	0	0	0	4
1.500	1	59	10	0	0	1	71	5
2.000	0	39	10	9	0	8	66	6
2.500	0	0	0	0	0	6	6	7
3.000	0	10	1	5	0	1	17	8
4.000	0	5	5	6	0	0	16	9
6.000	0	1	9	2	0	3	15	10
8.000	0	1	3	0	0	0	4	11
10.000	0	0	1	0	0	0	1	12
Total:	5,000	501	63	26	0	383	5,973	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	571	16	12	0	575	2
Total Fire Hydrants	571	16	12	0	575	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	575
Number of distribution system valves end of year:	758
Number of distribution valves operated during year:	223

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on meters charged to the sewer utility is \$51,383. This amount is large because the utility replaced virtually all meters in the system in 2002 and accordingly, the average investment in plant is high.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Account 602 represents a stand by charge with Milwaukee Water Works.

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Amount is greater than 12 cents due to a significant increase in electrical and natural gas prices.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 676 - The decrease is due to a higher allocation of shared meter costs to the sewer utility in 2005.

Account 623 - The increase in power for pumping is due to the rate increase that WE energies implemented.

Account 673 - Increase is due to searches for leaks and an increase in repairs.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

The other tax rate - non-local is the Milwaukee Metro Sewage District tax rate.

Sources of Water Supply - Statistics (Page W-16)

General footnotes

Column listing ground water is raw lake water pumped to Industrial customers for process use.

Pumping and Purchased Water Statistics (Page W-16)

If Purchased Water Gallons Total for year equals zero, and Purchased Water Expense (Acct. 602) in the Water Operations and Maintenance Expense schedule is greater than zero, please explain.

Purchased water expense(account 602) is the annual fee for a stand-by connection with Milwaukee Water Works.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main Added

2440 feet of 6" water main paid for with utility cash.

1909 feet of 12" watermain installed contributed to utility from TIF district.

Explain all reported Adjustments.

Main installed in 2004 was incorrectly classed as ductile iron, should have been classed as plastic.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Financing for additions: TIF

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

All Utility meters 1" and below are less than 5 years old, all meters were replace in 2001.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes. All station meters are being tested every two years.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

less than 50% of the valves were operatoed due to manpower constraints
